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July 8, 2005

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27

Dear Secretary Cottrell:

On behalf of KeySpan Energy Delivery New England, please find attached the direct testimony of Joseph F. Bodanza, Senior Vice President of Regulatory Affairs and Asset Optimization for KeySpan Corporation, on the issue of bad debt recovery.

Thank you for your attention to this matter.

Very truly yours,



Robert J. Keegan

cc: Caroline Bulger, Hearing Officer
Andrew Kaplan, General Counsel
John Cope-Flanagan, Assistant General Counsel
George Yiankos, Director, Gas Division
Robert Dewees, Esq.
Service List